EXHIBIT A

Cross	Sattlement	Advorcory	Asserted Defenses/
		•	Settlement Summary ²
	Amount	Number	Settlement Summary
			Settlement amount is at least
			95% of the estimated net
			preference liability after
			accounting for defenses
\$209,806.00	\$100,000.00	N/A	under $547(c)(2)$ and $(c)(4)$.
			Settlement amount is at least
			75% of the estimated net
			preference liability after
			accounting for defenses
\$90,713.81	\$55,000.00	25-50342	under 547(c)(2) and (c)(4).
			Settlement amount is at least
			75% of the estimated net
			preference liability after
¢40.062.00	¢12.500.00	25 50257	accounting for defenses
\$40,963.88	\$12,500.00	25-50356	under 547(c)(2) and (c)(4). Settlement amount is at least
			90% of the estimated net
			preference liability after
			accounting for defenses
\$59 665 16	\$1,250,00	25-50347	under $547(c)(2)$ and $(c)(4)$.
Ψ27,002.10	Ψ1,220.00	23 303 17	Settlement amount is at least
			65% of the estimated net
			preference liability after
			accounting for defenses
\$114,516.49	\$35,000.00	25-50350	under $547(c)(2)$ and $(c)(4)$.
			Settlement amount is at least
			85% of the estimated net
			preference liability after
			accounting for defenses
\$21,326.02	\$6,945.00	25-50357	under 547(c)(2) and (c)(4).
			Settlement amount is at least
			35% of the estimated net
			preference liability after
\$40.296.90	\$10,000,00	25 50240	accounting for defenses
φ 4 7,200.00	\$10,000.00	25-30340	under 547(c)(2) and (c)(4). Settlement amount is at least
			75% of the estimated net
			preference liability after
			accounting for defenses
\$36,068.07	\$14,300.54	25-50267	under $547(c)(2)$ and $(c)(4)$.
	\$90,713.81 \$40,963.88 \$59,665.16 \$114,516.49 \$21,326.02	Amount Demanded Amount¹ \$209,806.00 \$100,000.00 \$90,713.81 \$55,000.00 \$40,963.88 \$12,500.00 \$59,665.16 \$1,250.00 \$114,516.49 \$35,000.00 \$21,326.02 \$6,945.00 \$49,286.80 \$10,000.00	Amount Demanded Amount¹ Number Number \$209,806.00 \$100,000.00 N/A \$90,713.81 \$55,000.00 25-50342 \$40,963.88 \$12,500.00 25-50356 \$59,665.16 \$1,250.00 25-50347 \$114,516.49 \$35,000.00 25-50350 \$21,326.02 \$6,945.00 25-50357 \$49,286.80 \$10,000.00 25-50340

¹ Amounts hereunder are exclusive of the value of claim waivers associated with each of the identified settlements.
² Percentages hereunder are exclusive of the value of claim waivers associated with each of the identified settlements.

				Settlement amount is at least
				75% of the estimated net
				preference liability after
Lesman				accounting for defenses
Instruments	\$37,249.95	\$23,266.31	25-50270	under $547(c)(2)$ and $(c)(4)$.
				Settlement amount is at least
				75% of the estimated net
				preference liability after
Poynter Sheet				accounting for defenses
Metal, Inc.	\$54,822.00	\$18,500.00	25-50346	under 547(c)(2) and (c)(4).
				Settlement amount is at least
				75% of the estimated net
				preference liability after
				accounting for defenses
Atlantic Scale Co.	\$25,033.08	\$4,000.00	25-50234	under 547(c)(2) and (c)(4).
				Settlement amount is at least
				74% of the estimated net
				preference liability after
ArentFox Schiff				accounting for defenses
LLP	\$148,208.89	\$111,156.66	N/A	under $547(c)(2)$ and $(c)(4)$.
				Settlement amount is at least
				85% of the estimated net
American				preference liability after
International				accounting for defenses
Chemical Inc.	\$22,130.00	\$18,810.50	25-50354	under 547(c)(2) and (c)(4).